

ORDINANCE NO. 2807 NEW SERIES

AN ORDINANCE OF THE COUNCIL OF THE CITY OF GLENDALE, MARICOPA COUNTY, ARIZONA, AMENDING GLENDALE CITY CODE CHAPTER 21.1 (MODEL CITY PRIVILEGE (SALES) TAX CODE) BY INCREASING PRIVILEGE AND USE TAX RATES BY SEVEN-TENTHS OF ONE PERCENT (.7%), EXCEPT FOR THE PRIVILEGE TAX RATE ON THE BUSINESS OF RENTING OR LEASING REAL PROPERTY FOR RESIDENTIAL PURPOSES, MINING AND THE ADDITIONAL TAX UPON TRANSIENT LODGING; AND SETTING FORTH AN EFFECTIVE DATE OF AUGUST 1, 2012.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GLENDALE as follows:

SECTION 1. That Glendale City Code Chapter 21.1 (Model City Privilege (Sales) Tax Code) is hereby amended by increasing privilege and use tax rates by seven-tenths of one percent (.7%), except for the privilege tax rate on the business of renting or leasing real property for residential purposes, mining and the additional tax upon transient lodging. The following Privilege and Use Taxes are hereby amended as follows:

**Sec. 21.1-405. Advertising.**

(a) The tax rate shall be at an amount equal to ~~two-and-two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business of "local advertising" by billboards, direct mail, radio, television, or by any other means. ...

**Sec. 21.1-410. Amusements, exhibitions, and similar activities.**

(a) The tax rate shall be at an amount equal to ~~two-and-two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business of providing amusement that begins in the city or takes place entirely within the City, ...

**Sec. 21.1-415. Construction contracting: Construction contractors.**

(a) The tax rate shall be at an amount equal to ~~two-and-two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business upon every construction contractor engaging or continuing in the business activity of construction contracting within the City.

...

**Sec. 21.1-416. Construction contracting: Speculative builders.**

(a) The tax rate shall be equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in business as a speculative builder within the City.

...

**Sec. 21.1-417. Construction contracting: Owner-builders who are not speculative builders.**

(a) At the expiration of twenty-four (24) months after improvement to the property is substantially complete, the tax liability for an owner-builder who is not a speculative builder shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of: ...

**Sec. 21.1-422. Jet fuel sales.**

(a) The tax rate shall be at an amount of ~~\$.021-cents~~ \$.028 per gallon sold from the business activity upon every person engaging or continuing in the business of selling jet fuel.

...

**Sec. 21.1-425. Job printing.**

(a) The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business of job printing, which includes engraving of printing plates, embossing, copying, micrographics, and photo reproduction.

...

**Sec. 21.1-427. Manufactured buildings.**

(a) The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income, including site preparation, moving to the site, and/or set-up, upon every person engaging or continuing in the business activity of selling manufactured buildings within the City. Such business activity is deemed to occur at the business location of the seller where the purchaser first entered into the contract to purchase the manufactured building.

...

**Sec. 21.1-430. Timbering and other extraction.**

(a) The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the following businesses:

- (1) Felling, producing, or preparing timber or any product of the forest for sale, profit or commercial use.
- (2) Extracting, refining, or producing any oil or natural gas for sale, profit, or commercial use.

...

**Sec. 21.1-435. Publishing and periodicals distribution.**

(a) The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business activity of:

- (1) Publication of newspapers, magazines, or other periodicals when published within the City, measured by the gross income derived from notices, subscriptions, and local advertising as defined in section 21.1-405. In cases where the location of publication is both within and without this State, gross income subject to the tax shall refer only to gross income derived from residents of this State or generated by permanent business locations within this State.
- (2) Distribution or delivery within the City of newspapers, magazines, or other periodicals not published within the City; measured by the gross income derived from subscriptions.

**Sec. 21.1-444. Hotels.**

The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business of operating a hotel charging for lodging and/or lodging space furnished to any: ...

**Sec. 21.1-445. Rental, leasing, and licensing for use of real property.**

(a) The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business of leasing or renting real property located within the City for a consideration, to the tenant in actual possession, or the licensing for use of real property to the final licensee located within the City for a consideration including any improvements, rights, or interest in such property; provided further that: ...

**Sec. 21.1-450. Rental, leasing, and licensing for use of tangible personal property.**

(a) The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business of leasing, licensing for use, or renting tangible personal property for a consideration, including that which is semi-permanently or permanently installed within the City as provided by Regulation.

...

**Sec. 21.1-455. Restaurants and bars.**

(a) The tax rate shall be at an amount equal to ~~three and two-tenths percent (3.2%)~~ three and nine-tenths percent (3.9%) of the gross income from the business activity upon every person engaging or continuing in the business of preparing or serving food or beverage in a bar, cocktail lounge, restaurant, or similar establishment where articles of food or drink are prepared or served for consumption on or off the premises, including also the activity of catering. Cover charges and minimum charges must be included in the gross income of this business activity.

...

**Sec. 21.1-460. Retail sales: Measure of tax; burden of proof; exclusions.**

(a) The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business of selling tangible personal property at retail, except that the tax rate shall be at an amount equal to ~~one and eight-tenths percent (1.8%)~~ two and five-tenths percent (2.5%) of the gross income from the business activity upon every person engaging or continuing in the business of selling food for home consumption.

**Sec. 21.1-470. Telecommunication services.**

(a) The tax rate shall be at an amount equal to ~~five and four-tenths percent (5.4%)~~ six and one-tenth percent (6.1%) of the gross income from the business activity upon every person engaging or continuing in the business of providing telecommunication services to consumers within this City.

...

**Sec. 21.1-475. Transporting for hire.**

The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business of providing the following forms of transportation for hire from this City to another point within the State: ...

**Sec. 21.1-480. Utility services.**

(a) The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the gross income from the business activity upon every person engaging or continuing in the business of producing, providing, or furnishing utility services, including electricity, electric lights, current, power, gas (natural or artificial), or water to: ...

SECTION 2. That Glendale City Code Chapter 21.1 (Model City Privilege (Sales) Tax Code), Article VI (Use Tax), Sec. 21.1-610 is hereby amended to read as follows:

**Sec. 21.1-610. Use tax: Imposition of tax; presumption.**

(a) There is hereby levied and imposed, subject to all other provisions of this Chapter, an excise tax on the storage or use in the City of tangible personal property, for the purpose of raising revenue to be used in defraying the necessary expenses of the City, such taxes to be collected by the Tax Collector.

(b) The tax rate shall be at an amount equal to ~~two and two-tenths percent (2.2%)~~ two and nine-tenths percent (2.9%) of the:

...

(f) Additional Imposition. The tax rate shall be at an amount equal to ~~\$.021 cents~~ \$.028 per gallon of jet fuel upon every person storing or using such property in this City.

SECTION 3. Pursuant to A.R.S. § 42-6011, the tax rate increase in Sec. 21.1-445 (Rental, leasing, and licensing for use of real property) does not apply to the business of renting or leasing real property for residential purposes.

SECTION 4. The provisions of this Ordinance shall become effective on August 1, 2012 and shall terminate on August 1, 2017.

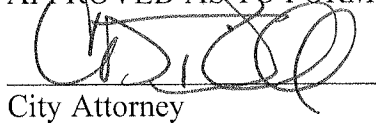
PASSED, ADOPTED AND APPROVED by the Mayor and Council of the City of Glendale, Maricopa County, Arizona, this 12th day of June, 2012.

  
MAYOR

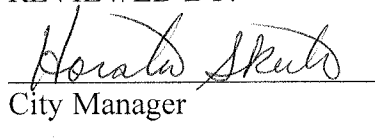
ATTEST:

  
City Clerk (SEAL)

APPROVED AS TO FORM:

  
City Attorney

REVIEWED BY:

  
Acting City Manager